

रजिस्टर्ड नं ० पी०/एस० एम० १४.



# राजपत्र, हिमाचल प्रदेश

## (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शनिवार, 7 जनवरी, 1978/17 पौष, 1899

**GOVERNMENT OF HIMACHAL PRADESH**

**LOCAL SELF GOVERNMENT DEPARTMENT**

**NOTIFICATIONS**

*Simla-171002, the 29th December, 1977*

**No. LSG-C(9) 43/76.**—In pursuance of the provisions of sections 60 and 61 read with sub-section 1 (a), of section 257 of the Himachal Pradesh Municipal Act, 1968 (Act No. 19 of 1968) with the prior sanction of the Governor of Himachal Pradesh, it is hereby notified that the Notified Area Committee, Sarahan, District Sirmaur, has imposed tax on the following items,

within the territorial jurisdiction. This notification shall come into force after one month from the date of its issue:—

S.No.	Description of articles	Rate
(1)	All kinds of Foreign and Country Liquor	(i) Re. 1.00 per bottle; (ii) Re. 0.50 paise per half bottle; and (iii) Re. 0.25 paise per quarter bottle.
(2)	Beer	Re. 0.50 paise per bottle.

*Simla-171002, the 29th December, 1977*

**No. LSG-C (9)22/74.**—In pursuance of the provisions of sections 60 and 61 read with sub-section (1)(a) of section 257 of the Himachal Pradesh Municipal Act, 1968 (Act No. 19 of 1968), the Governor of the Himachal Pradesh is pleased to impose Sanitation Tax at the rate of 1½ % per annum on the buildings owned/used by the owners/occupiers without any distinction, within the area of Notified Area Committee, Bhuntar, District Kulu.

This tax shall come into force with effect from 1st April, 1978.

*Simla-171002, the 29th December, 1977*

**No. LSG-C(9) 8/77.**—In pursuance of the provision of section 61 (8) of the Himachal Pradesh Municipal Act, 1968 (Act No. 19 of 1968) it is hereby notified that with the previous approval of the Governor, Himachal Pradesh, the Municipal Committee, Paonta-Sahib has enhanced the rate of show Tax notified, *vide* Notification No. LSG-98-1/55-II, dated the 9th October, 1964, from Rs. 5.00 per show to Rs. 10.00 per show on Cinema Show within the limits of Municipal Committee, Paonta-Sahib, District Sirmur.

This notification shall come into force after one month from the date of its issue.

*Simla-171002, the 29th December, 1977*

**No. LSG-C (9) 22/74.**—In pursuance of the provisions of sections 60 and 61 read with sub-section (1) (a) of section 257 of the Himachal Pradesh Municipal Act, 1968 (Act No. 19 of 1968), it is hereby notified with the previous sanction of the Governor of Himachal Pradesh that the Notified Area Committee, Bhuntar in District Kulu has imposed the House Tax at the rate of 5 per cent of the annual rental value as defined under the Act and Rules made thereunder, within its jurisdiction, provided that a rebate of 10 per cent of the tax shall be allowed in case the tax is paid within the period of ten days from the date of the delivery of the bill of demand.

Further provided that the under-mentioned properties shall be exempted from the payment of this tax:—

This tax will come into force with effect from 1st April, 1978.

## EXCEPTIONS

1. All mosques, Churches, Dharamshalas, Hospitals, Dispensaries, Orphanages, Alm houses, Drinking Water Fountains, Municipal buildings, Cremation grounds, Christian Cemeteries, Muslim and Hindu Grave-yards, under the management of the Committee, agricultural lands which are cultivated and pay land revenue and properties attached to the Statutory and Charitable educational and religious institutions.
2. All the buildings the annual rental value of which does not exceed Rs. 120.
3. Buildings or portion thereof used exclusively for educational purposes including colleges, schools, Boarding Houses, Hostels and Libraries if such buildings and land or portion thereof are either owned by the Educational Institutions concerned or have been placed at the disposal of such educational institutions without payment of rent.
4. (a) The widows and minors whose income from rent of immovable property is upto Rs. 600 per annum and with no income from any other sources.  
 (b) The widows and minors with income from rent of property upto Rs. 1,200 per annum should be assessed in difference between the total income and the exempted limits mentioned at (a) above.  
 (c) Widows and minors with income above Rs. 1,200 per annum from rent of properties will not enjoy such exemption.
5. All buildings belonging to a member of scheduled caste and total rental value of which does not exceed Rs. 240 per annum.
6. All the new buildings except commercial buildings and cinema houses, for a period of 3 years, to be counted from the date of completion of such buildings. (The date of completion of construction should be reckoned from the date of beneficial occupation or from the date of completion, whichever is earlier).

Simla-171002, the 29th December, 1977

**No. LSG-C(9)39/75.**—In pursuance of the provisions of sections 60 and 61 read with sub-section (1) (a) of section 257 of the Himachal Pradesh Municipal Act, 1968 (Act No. 19 of 1968), it is hereby notified with the previous sanction of the Governor, Himachal Pradesh, that the Notified Area Committee, Jawalamukhi, in Kangra district, has imposed a House Tax as per schedule mentioned below:—

This tax will come into force with effect from 1st April, 1978.

## SCHEDULE

The levy of House Tax 7% per annum on the annual value of the house with a rebate of 2% if the bill in question is paid within ten days of its receipt:

Provided that the following exemption will be given in cases noted below:—

1. All Mosques, Churches, Dharamshalas, Hospitals, Dispensaries Orphanages, Alm houses, Drinking Water Fountains, Municipal buildings, Cremation grounds, Christian Cemeteries, Muslim and Hindu Grave-yards, under the management of the Committee, agricultural lands which are cultivated and pay land revenue and properties attached to the Statutory and Charitable Educational and religious institutions.
2. All the buildings the annual rental value of which does not exceed Rs. 128.
3. Buildings or portion thereof used exclusively for educational purposes including Colleges, Schools, Boarding Houses, Hostels and Libraries if such buildings and land

or portion thereof are either owned by the Educational Institutions concerned or have been placed at the disposal of such educational institutions without payment of rent.

4. (a) The widows and minors whose income from rent of immovable property is upto Rs. 600 per annum with no income from any other sources.
- (b) The widows and minors with income from rent of property upto Rs. 1,200 per annum should be assessed in difference between the total income and the exempted limits mentioned at (a) above.
- (c) Widows and minors with income above Rs. 1,200 per annum from rent of properties will not enjoy such exemption.

5. All buildings belonging to a member of scheduled caste and total rental value of which does not exceed Rs. 240 per annum.
6. All the new buildings except commercial buildings and Cinema houses, for a period of 3 years to be counted from the date of completion of such buildings. (The date of completion of construction should be reckoned from the date of beneficial occupation or from the date of completion, whichever is earlier).

By order,  
S. K. CHAUHAN  
Secretary.